



Partnership E-File Waiver Request

[15-30-3315. MCA](#)

For tax year beginning

M	M	D	D	Y	Y	Y	Y
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 and ending

M	M	D	D	Y	Y	Y	Y
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Partnership Name		FEIN
Mailing Address		
City	State	Zip

Please attach a description of why you need to request a waiver that includes the following information:

1. A description of the undue hardship that prevents you from electronically filing your return. Include a detailed explanation of the additional costs you will incur by e-filing.
2. A list of the steps you have taken, if any, to file the return electronically and on time, with a description of why those steps were unsuccessful.
3. A list of the steps you have taken, if any, to ensure the partnership's ability to file returns electronically in future tax years.

_____ Number of pages submitted (including this form)

Current tax software you are using _____

I, the undersigned, declare under penalty of false swearing that I am authorized to make this statement and request this waiver on behalf of the partnership, and that the statement, including all accompanying attachments, is, to the best of my knowledge and belief, true, correct and complete.

Signature		Date								
		<table border="1"><tr><td>M</td><td>M</td><td>D</td><td>D</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>	M	M	D	D	Y	Y	Y	Y
M	M	D	D	Y	Y	Y	Y			
Printed Name		Title								
Contact Phone	Contact Email	Contact Fax								

Please indicate which method(s) of response you prefer from the Department of Revenue.

- ☐ Fax
- ☐ Email with follow-up by mail
- ☐ Mail

Important: Complete all fields. Incomplete waiver requests will not be processed.

Partnership E-File Waiver Request Instructions

What is the purpose of Form PWR?

For tax years that begin after December 31, 2013, a partnership with more than 100 partners over the course of its tax year, must electronically file a Montana Partnership Information and Composite Return (Form PR-1) using department approved e-filing software. A partnership may request a waiver of the electronic filing requirement if the partnership can demonstrate that compliance with the requirement would cause an undue hardship.

What are the waiver request requirements?

A partnership must file a waiver request and all required information at least 30 days prior to the due date of the return, including extensions. The department will process the waiver request and respond within 25 days after receipt of the request, issuing either an approval or denial for the waiver request. The waiver request cannot be filed at the same time as a paper return, nor should it be submitted with an extension request or payment.

Does a waiver request change the due date of the partnership return?

A waiver request does not change the due date of the partnership return (Form PR-1). A partnership is charged a late filing penalty if Form PR-1 is filed after the due date, including the automatic five-month extension. The penalty is \$10 multiplied by the number of partners at the close of the tax year for each month or fraction of a month that the entity fails to file the return, up to five months and \$2,500. See [15-30-3302, MCA](#).

How do I know what tax filing software is available to e-file the Montana Form PR-1?

A current list of approved software is available at [revenue.mt.gov](#) under Online Services. All tax software that has been tested and approved to e-file Form PR-1 is listed for your convenience.

How does a partnership file a waiver request?

Electronic:

Form PWR and the required supporting information can be submitted electronically by logging in to [TransAction Portal \(TAP\)](#), to use the Web Messaging feature at <https://tap.dor.mt.gov>.

Fax:

406-444-7723, Attn: Form PWR

Mail:

USPS

Montana Department of Revenue
Attn: Form PWR
PO Box 5805
Helena, MT 59604-5805

Delivery

Montana Department of Revenue
Attn: Form PWR
340 N Last Chance Gulch
Helena, MT 59601

Form PWR Instructions

Tax Year

Enter the same tax year that will be used for federal and state tax reporting.

Partnership Name, Address and FEIN

Enter the partnership name, mailing address and federal employer identification number that will be used for federal and state tax reporting.

Questions 1 through 3

Provide a written response to each of the questions. The response will provide the department information to determine whether the partnership will be approved or denied a waiver to e-file.

Number of Pages

Identify the total number of pages you are submitting.

Signature and Contact Information

The waiver request is not considered valid unless it is signed. Please include contact information.

Department Response

Indicate which method of response you prefer from the department. If no response choice is selected, the department will mail an approval or denial response to the waiver request, to the mailing address on the form.

If the waiver request and required information were submitted through the TransAction Portal (TAP), we'll respond through TAP Web Messaging.

Montana Code Annotated [15-30-3315](#).

Questions? Find more information online at [revenue.mt.gov](#) or call the Department of Revenue at (406) 444-6900.